THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION NO.17383 OF 2006

Date:11-10-2006

Between:

M/s Shaw Wallace & Company Limited …Petitioner

And

Commercial Tax Officer …Respondent

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION NO.17383 OF 2006

O R D E R *(Per the Hon'ble Sri Justice Bilal Nazki)*

Heard learned Senior Counsel appearing for the petitioner and learned Special Standing Counsel for Commercial Taxes.

The only grievance in this writ petition is that the petitioner is entitled to certain refunds, which could be adjusted against the existing liabilities, but the respondent is neither adjusting the amounts nor making a refund.

In the counter-affidavit, it has been stated by the respondent that he has took charge of the present Office only on 08-06-2006 and it would take sometime for him to look into the matter and decide the representation dated 19-07-2006 made by the petitioner for refund.

The respondent in the counter-affidavit do not dispute that the petitioner is entitled to refund of certain amounts, therefore, the respondent can be directed to pass appropriate orders either refunding or adjusting the amounts against any outstanding liability as the respondent claim that even after adjusting, the petitioner would be required to pay further sums as per the orders passed in revisions by the Additional Commissioner (CT) for the relevant assessment years.

Since there is no dispute with regard to the refund, we dispose of this writ petition with a direction that the Officer concerned may decide the representation of the petitioner for refund within a period of 15 days and pass appropriate orders either refunding the amount or adjusting the amount. For a period of 15 days, the

respondent may not raise any claim against the petitioner. After the refund/adjustment order is passed, the respondent shall be at liberty to raise any demands, which may be available to them, in accordance with law. No order as to costs.

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(Bilal Nazki,J)

Dated 11th October, 2006

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(Nooty Ramamohana Rao,J)

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